

THOUGHTS<sup>6</sup>

ON THE

EXPEDIENCE OF SETTLING

*Permanent Leases*

WITH THE

LANDHOLDERS

IN

BENGAL, BAHAR,

AND

ORISSA.

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“ It has hitherto been deemed the best Feature in  
our Land Tax, that it is not subject to Variations.”

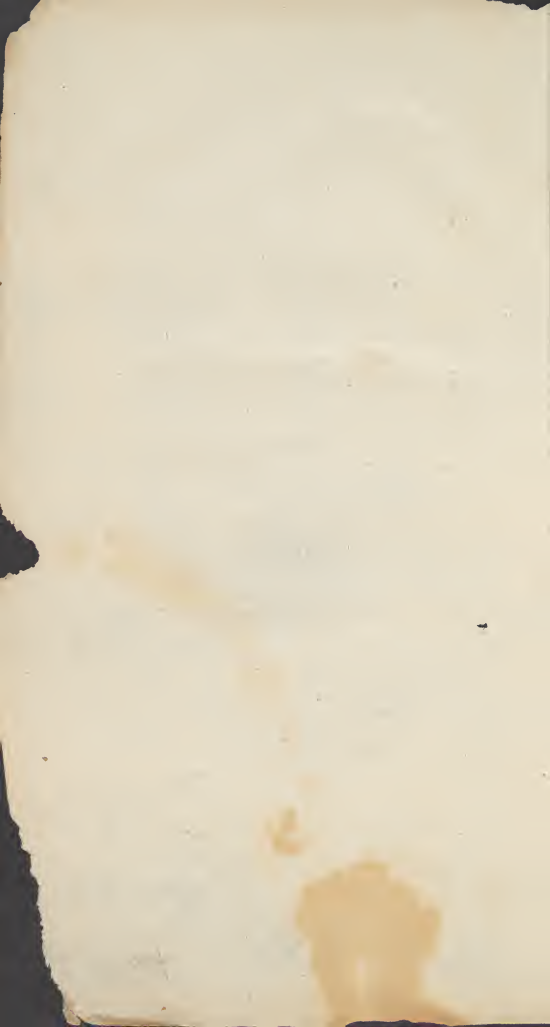
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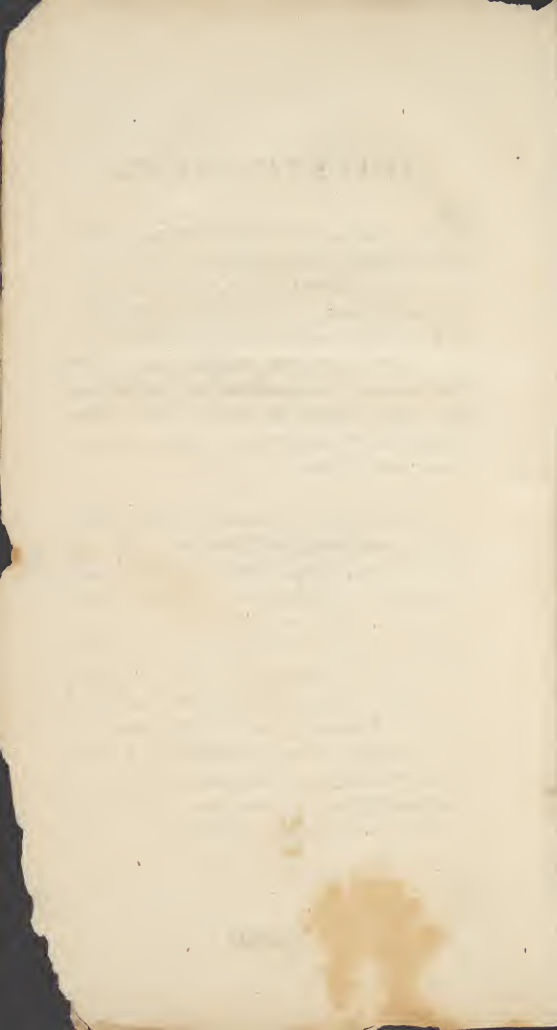


## ADVERTISEMENT.

*THIS Tract was sent to the Press many Weeks before the Author was informed that Orders were to be shortly transmitted to India, directing the present decennial Settlement to be proclaimed permanent; an Event, which must afford unspeakable Satisfaction to Mr. LAW, who proposed, and to Lord CORNWALLIS, who recommended the Measure, and also feelingly convince the Natives of that distant Region, that this Country has a sincere Desire to promote their Welfare.*

*On receiving this Information, the Author determined, notwithstanding these Sheets were almost ready for Publication, to stop further Impressions, as now unnecessary. Reconsideration however induced him to give up that Design: He reflected that a Decision, which has fixed for ever the Quit-rents of the Bengal Provinces, will, doubtless, from its deep Importance, excite much Attention and Observation, and that an impartial Examination into its Expedience, will in all probability be not unacceptable at a Period, when the Resources of India and particularly the Ease and Welfare of its Inhabitants, are so much the Objects of public Curiosity and Solitude.*

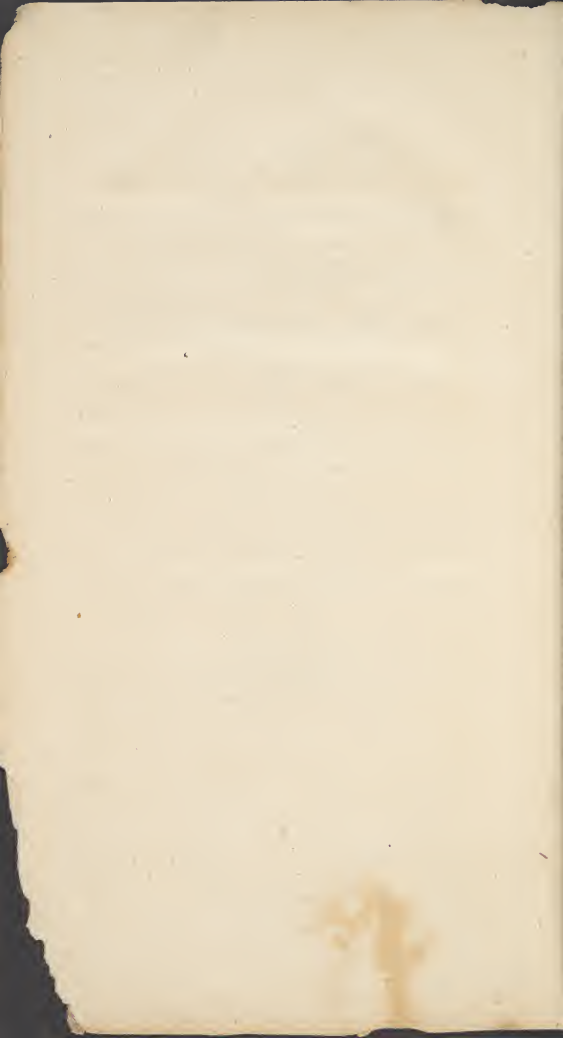
LONDON, 20th September, 1792.



## P R E F A C E.

THE Object of these Sheets is to represent, that the Establishment of a permanent Quit Rent in India is the most likely Measure to remedy the bad Effects which have been produced by the Perplexity, Oppression, and Uncertainty of past Systems of Collection.—Some short general Account of Zemindars and Ryots was thought necessary to render the Subject more comprehensible by Readers, who may have little or no Notion of these Descriptions of People, or who may not have read Sir CHARLES BOUGHTON ROUSE's Dissertation on Landed Property in Bengal. They, who are desirous of thoroughly investigating the Origin and Nature of Zemindarry Tenure and of seeing a regular and well digested Treatise on the Subject, may be amply gratified by perusing that judicious and learned Performance, which establishes the proprietary Claims of the Land-holders in India on a solid Foundation, and does infinite Credit to its Author's Ability, Candour, and Benevolence.

LONDON, 27th July, 1792.



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## THOUGHTS, &c.

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NO Branch of the National Concerns affords a more copious and interesting Topic of Discussion than the Land Revenues of *Bengal, Bahar, and Orissa*: They are our Resources in the East, and their judicious Management must consequently be a serious Object to all who wish well to the real Interests of their Country. On a just and wise System of Fixing and Collecting these Revenues, depends the rapid Prosperity or inevitable Declension of our Oriental Empire. Few I believe there are so callous to every Sentiment of Humanity, as to be indifferent to the Welfare of industrious Millions, subjected in the Revolution of Human Events to an abject Submission to our Power. Various and opposite Opinions however prevail, respecting the Means most likely to establish the Happiness and Attachment of our Indian Subjects, on a Basis of permanent and National Advantage, and on a System of liberal Policy, worthy of the mild Domination of an enlightened and generous People.

The great Question concerning the Expedience or Impolicy of fixing in Perpetuity the Quit Rents demandable from the Zemindars, as the Condition of

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their respective Tenures, involves in its Determination probable Consequences of perpetuated Evil or permanent Good to Millions of Fellow-Creatures---a Reflection alone sufficient to excite the humane Curiosity of an unbiassed Public to the important Disquisition. Time may never again present to the View of Mankind so extraordinary a Spectacle as that afforded us by our prostrate Dominions in the East. Distant Ages will learn with Astonishment, that an Empire separated from the ruling Country by many thousand Miles of stormy Ocean, blessed with proverbial Fertility, swarming with civilized and industrious Inhabitants, abounding in the most beautiful and unrival'd Manufactures, and paying an immense Revenue to the Victors, was the Acquisition and Possession of a Society of Merchants.

Wisdom in our System of Taxation and Government may preserve to us this invaluable Gift of Fortune to remote Ages, and improve it to great National Advantage, may incline a numerous People to disregard, in the Enjoyment of Security and Property, their Subjection to a Foreign Yoke, and to contrast the beneficent systematic Domination of European Conquerors with the sanguinary uncertain Mandates of an Asiatic Despot. Conviction of the Expedience on Principles of the soundest Policy of England's limiting her Demands of Land Tax from her Indian Possessions, inspires me with an earnest Desire to impress my Superiors with a similar Persuasion. In discussing this interesting Subject, I am animated by the Belief that in Pleading the Cause of the Indian Landholder, I urge the Adoption of a Policy glorious and  
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advantageous for my Country. The Proprietors of Land throughout the wide extent of the Company's Dominion, expect in all the Anxiety of Suspence, the momentous Determination, adoptive or rejective, of the Plan of Perpetuity Quit Rent, proposed by Mr. LAW, and recommended in the strongest Terms to the Court of Directors, by the Governor-General of Bengal. The Decision of this grand Question will form an Epoch ever memorable to the Indian Landholder; a glorious Epoch, in which a Nation in the Plenitude of Power limits its future Taxation, to confer Security and Property on its conquered Subjects; or a disgraceful *Æra*, in which periodical Scrutinies into the Improvements of successful Industry are continued in a speculative Avidity of future Augmentations of Revenue.

To assist the Reader in comprehending this most important Subject, I have endeavoured to methodize its Consideration by arranging it under several distinct Heads. As Terms of Technical Designation are little understood by Persons not conversant in Indian Revenue, a Glossary is annexed, for the Convenience of Readers of this Description.

I propose, First, to speak summarily of Zemindars and their Right of Property in the Lands they occupy. Secondly, of Ryots and the Impracticability of the States collecting its Share of the Produce of the Lands, immediately from them, without Perplexity, Loss, and Uncertainty. Thirdly, of the Justice and Policy of Settling with the Zemindars, in Preference to all others, and of fixing the Quit Rents of all the Lands in India, for ever. Of

## OF ZEMINDARS and their Rights.

✓ THE Word Zemindar is a compound of the Persian Words Zemeen, Land, and Dar, Possessor, from the Verb Daushten, signifying, to possess, have, hold. The etymological Meaning of the Word Zemindar is therefore, Possessor of Land, and accords exactly with the Signification attached to it, through long Transmission by the Inhabitants of Indostan,

The Admission of the Proprietary Rights of the Zemindars to their Estates, must give additional Weight to the Arguments adducible in Favour of a Perpetuity Quit Rent. In this View I shall make some general Remarks in Favour of the Validity of their Hereditary and Proprietary Pretensions. Though ✓ the Word Zemindar is a Persian compound, no Argument can be drawn therefrom, that Landholders did not exist previous to the Introduction of that Language into India; and that this Appellation was considered as merely descriptive of the Office of Superintendent of Land and Collector of Revenue. The natural Conclusion is, that the Conquerors of India, ✓ finding the Country shared by a Multitude of Proprietors in actual Possession of their Hereditary Lands, adopted that compound Designation which appeared to them most accurately to define their Idea of the Condition of this Class of their new Subjects.

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The Maha Raja, to whom, as Sovereign, the Zemindars had paid their Revenues, was generally deposed by the Victor ; but there is Reason to believe the principal Landholders were conciliated to Fidelity and Allegiance by Confirmation in their Lands and every Mark of Assurance and Encouragement. Despotism certainly *can* annihilate the Prescription of Centuries by the Exertion of irresistible Authority. The Mogul Emperors however, seldom proceeded to Dispossession, except in Cases of Incapacity, Peculation, or Rebellion. Even in such Instances, Policy generally induced them to prefer to the vacated Estate, the Son or some Relation of the ousted Proprietor.

When the Zemindar was not removed for any Crime against the State, he received an Allowance, known by a Variety of Designations, such as Malikana, Moshaira, &c. sometimes the Malikana, &c. were allotted in Land. This is a strong Presumption that the Government considered the Possession of a Zemindarry to be more than a mere Official Station, in Support of which latter Notion, the Signification of the Word Khydmut, used in Zemindarry Sunnuds, has been represented to be of great Weight. The Terms *Khydmuti Zemindarry Felaun* can however, be fairly construed to mean Nothing more than the Services customary, and Duties attached to the Possession of the Estate: Fact, too, corroborates this Interpretation of the Word Khydmut, for the Landholders have for Centuries transmitted their Estates to their Posterity. Therefore, even if the Translation of the Word Khydmut into English, by the Word Office, be strictly just, no Stress can be laid on it. It must be considered merely as a  
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despotic Mode of Diction, till it can be proved that the Zemindars did not, except in some very extraordinary Cases, or during the usurped Dominion of rebellious Viceroys, succeed to their Estates from Generation to Generation.

The Monarch of India considers all his Subjects as the Slaves of his Will, and Expressions of the most humiliating Abasement, but conveying by customary Association of Idea a mere formal inoperative Signification are sometimes adopted by the greatest Characters in the Empire, in their Addresses to the Throne.

A feudatory Landholder in Europe received his Estate from his Liege Lord in all the Forms of prescriptive Homage, and with Expressions of indisputable *Service*, as the Condition of his Tenure: But did the Paramount in the *later* Ages of feudal Prevalence entertain a Thought of preventing the Hereditary Transmission of the Fief. The feudal Sovereign only exacted a Khydmut, or Service, whether by personal Attendance or pecuniary Commutation. In like Manner the Forms of the Royal Sunnuds, or Grants to the Zemindars suppose them to hold immediately of the Emperor, who was not accustomed, though certainly able, to prevent the Succession of the legal Heirs.

✓ Zemindars have been allowed by some, to be *perpetual and Hereditary Officers of Collection*.

If a Zemindarry be only an Office, and the Proprietors merely Officers of Revenue, what a singular Phenomenon does India present! What an extraordinary Deviation in Policy from every other Country is exhibited to our View!

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A despotic Government appoints innumerable Officers throughout its vast Dominions, to collect a Land Tax. Not satisfied with conferring an Office of such Trust and Credit on these Collectors of Revenue, it allows the Descendants the singular Privilege of Hereditary Succession to the Employment, and in Cases of Dispossession, indulges them with a proportionable annual Stipend for their Maintenance.

No State in the World has ever acted in this generous Manner towards Multitudes of mere official Servants. The Presumption therefore is forcible, that the Mogul Government did certainly consider the Possession of a Zemindarry as something more than the mere Charge of an Office.

The Emperor Akbar, who conquered Bengal, nobly limited future Demand, and fixed the Tribute to the Imperial Court for-ever, on a most equitable Assessment. The Country too, when that victorious Monarch gave this Instance of admirable Moderation, was celebrated throughout the East for its Commerce, Manufactures, and Opulence. It was therefore much more capable of bearing an annual Increase of Taxation, than on our assuming the Reins of Government in 1765. It was then smarting from the recent Enormities of the Nabob Cossim Aly Khan, and obviously required mitigated Demand and judicious Leni-ty, to reinvigorate and assure.

When Ulumgaws and Jagueers are granted, the Revenue of the State, receivable from the exempted Lands, is assigned over to the Grantee, to be collected

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by his own Officers, who exercise in his Name, all the usual Financial Rights within the specified Limits of his Jurisdiction.

The Jagueendars, Ultumgaders, and Aimadars; frequently continued the Zemindars in Possession of their Lands at an easy Quit-Rent, and when they removed them from the Management, paid them Malikana (a Tenth of the Rent), or measured off a Tenth in Land for their Subsistence. To this Day a Chout, or fourth Part is very commonly separated in Land or paid in Cash to the Zemindar, in Liquidation of his Proprietary Claim, by the Aymadars of Bahar; a Compensation much exceeding the Amount of Malikana paid by the Mogul Government. It is worth noticing, the Word Malikana is derived from the Word Malik, which in Arabic literally signifies Owner or Proprietor: Malikana may be therefore translated of or belonging to the Owner.

Surely all these Circumstances argue powerfully that the Possession of a Zemindarry is not merely Official, but an Hereditary Right, derived from the Prescription of Centuries. Some Weight should, I think, be allowed to the Opinions of those, who by Experience in the Revenue, long Residence in India, or Official Opportunities of the best Information, may be supposed more competent than the generality to be thoroughly acquainted with the Nature and Extent of Zemindarry Rights.

J Mr. HASTINGS speaks of the heritable Quality of the Zemindarry Lands in the most explicit Terms.

*Extract*

*Extract from Mr. HASTINGS's Minute, March*  
8, 1775.

- ✓ "None of the Zemindars are Men of Substance, nor in general is there any other Means of recovering their Balances than by *the Sale* of their Lands, and the depriving them of their *Inheritance*, even when done with the strictest Justice, is always attended with some Degree of *Odium*, and is an Act of Severity which the late Administration ever wished to avoid."

Mr. H A S T I N G S,

Rev. Depart.

E X T R A C T.

Dec. 1776.

- ✓ "I think it necessary to mention, I do not propose the Appointment of Superintendant of the Bunds of the 24 Pergunnas, but as a temporary Measure only, whenever the antient Zemindars shall be restored to *their Rights*, or the Lands shall be let on permanent Leases, such an Office will certainly be unnecessary, as the Care of the Bunds will be left in Charge to those whose Interest it is to keep them in Order. The 24 Pergunnas are at present the Zemindarry of the Company, by the *Dispossession* of the *legal* Proprietors, whose *hard Case* I have long since recommended to the Justice of the Company."

Mr. FRANCIS,

Rev. Depart.

E X T R A C T.

Dec. 1776,

" I have declared in the first Place, that these Lands of the Provinces are not the Property of the East India Company, but of the Zemindars and other Classes of the Natives, who owe nothing to Government but a fixed Portion of the nett Produce. However, were the Fact determined by Authority, I should still think it my Duty to submit my Opinion to the Company, that it is incompatible with their true Interest to hold such a Property themselves, that they ought instantly to divest themselves of it in Favour of those Natives whom I call the Proprietors, in whose Hands alone it can be made Productive of a permanent Revenue; that under the direct Management of Government, whether by Farmers or Agents the Lands must fall to decay; that if the Farming System were not, as I deem it, an *Arbitrary Violation of Right*, in the first Instance, it ought to be renounced on every rational Principle of Oeconomy as *immediately ruinous to the Country*, and ultimately to that Government, which has a great and lasting Interest in its Prosperity."

Extract



*Extract from Mr. SHORE's Remarks on Mr.*

*LAW's Perpetuity Plan, dated Jan. 23, 1789.*

A Compensation is made it is true, but admitting as I do, *the Rights of Zemindars to the Property in the Soil*, I know not that Government has a Right to dispose of their Property in their Absence, except in Disfranchises for Balance."

I shall conclude the Subject of Zemindarry Claims, by informing the Reader, that in the Year 1773, the Roy Royan, or first Native Officer of the Exchequer, and the Native Registers and Expounders of the Laws and Customs, the Naib Subahdar of Bengal, Mahomed Reza Khan, the Pundits or Hindoo Doctors, and Reza Shitab Roi Dewaun of Bahar were questioned by Order of Government, on the Nature of Zemindarry Property. Their Opinions recorded on the Proceedings of the Bengal Government, unanimously confirm the Proprietary Rights of Zemindars, and the heritable Quality of the Lands. The Opinion of the Naib Subadar in Favour of the Zemindars, is in strict Conformity to the Law of the Coran, which pronounces "That a Son has a Right to succeed his Father in a Zemindarry, independently of any Sunnud from the King; nor is it in the King's Power to dispose of it as he pleases. His Right only extends to the receiving the fixed Revenue." The Mogul Conquerors being Mussulmen, were therefore bound by their Religion not to Act in Contradiction to their Holy Law, for which they had an enthusiastic Reverence.

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To them who entertain any Doubts of the Competency of these Natives to give a true Opinion on the Questions proposed to them in 1773, I beg Leave to recommend the Perusal of Sir Charles Boughton Rouse's Remarks on this Subject, in his Dissertation, Page 131. That Gentleman's Argumentation appears to me unconstrained and convincing.

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## OF RYOTS.

The Word RYOT is Arabic, and possesses a two-fold Signification: It means a Subject in general of a State or Country; it likewise has, by Custom, a more limited Sense, and means that Denomination of Subjects who occupy Lands held from the Proprietor, or in Crown Demesnes, from the Government. In this latter Signification, it is invariably understood in the Discussion of all Topics in any wise connected with the Revenues,

✓ A Ryot is a Tenant who *generally* cultivates the Land he occupies, and pays a Rent as the implied Condition of his Tenure to the Zemindar, or to the Tahseeldar, who is a collecting Officer appointed by the Government to receive it.

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There are two descriptions of Ryots; Ryots who cultivate a particular Spot at, or very near, the Place of their own Residence, and Ryots who cultivate Lands where they do not reside, coming themselves or sending their Dependants to carry on the Tillage and discharge the Rents. The latter Ryots, in Consideration of their coming from some Distance, generally receive more Encouragement than the former. The Rent they pay is less than that exacted from other Ryots. The Amount to be paid by Ryots is either determined by the Pottah, long Prescription, or the particular Articles cultivated. The Rates vary in almost every Pergunna, according to the Quality of the Land, or immemorial Usage.

The Proportion of a Fourth of the gross Produce, mentioned by Eastern Writers as the Standard of Demand from the Ryots, may have been strictly adhered to in former Times; but in the present Day I believe it will be found, that this Rate of Collection is observed in few, if in any Parts of Indostan. In the Company's Dominions the Ryot is very well pleased to receive half the Produce as his Share; and it is well known, that all over Bahar the constituted Claim of the Ryot does not exceed the Ratio of  $17\frac{1}{2}$  out of 40. Indeed when sundry Expences attendant on the Sale of his own, and Government's Share of Grain, (for he *is obliged* to take the Selling of Government's Share of Grain on himself) and Nuzzerati, and other Fees are deducted, the nett appropriable Sum realized by the Ryot is always far short of even this Amount.

Lands already in Tillage may be improved by encouraging and assisting the Ryots with Money, and inducing them to cultivate Articles of a superior Quality, for which there may be a Demand. In this Mode, a Bega (about a third of an Acre) which yielded only two Rupees, may be made to yield six Rupees. The Ryot I consider to have a Right of Occupancy in the Land he cultivates while he pays the customary or stipulated Rent, whether in Kind or Money: A Failure in this Respect entitles the Zemindar to dispossess him; but the Fact must be fairly proved in the Public Cutcherry. I here speak only of Ryots who have cultivated Lands either by express or tacit Consent of the Government or Zemindar for a great Number of Years. I am satisfied the Mogul Courts of Revenue would secure such old Tenants not in default in the Occupancy of their Lands, considering them to have a prescriptive Possession, not descendible to Heirs like a Zemindarry, but on the Death of the Tenant revertible to, and redispensible by the Proprietor.

It may be pertinent to remark, that in all the Sunnuds from the Mogul Government, to Ulumgawdars, Jagueerdars, Zemindars, and Farmers of the Land Revenue, a particular Injunction to encourage and protect the Ryot is never omitted. Were a Power lodged by Government in the Zemindar, to remove at Pleasure such old Ryots from the Spots they have so long tenanted, they might occasionally (though I believe it would seldom occur if Government's Revenue was fixed and permanent) suffer unjust Expulsion from his Caprice and Resentment. Ryots who have merely cultivated from Year to Year for a few preceding Years,

Years, without any Pottah or Agreement from the Government or Zemindar, may be regarded as Tenants at Will, and liable to be removed whenever more advantageous Offers are made for the Lands they occupy. If a Ryot whose long tenancy secures him from arbitrary Dispossession declines entering into any specific Engagements, no Difficulty or Injustice can arise, because the Inexistence of a Pottah always entitles the Zemindar to collect according to the Rate of that particular Spot for the respective Articles cultivated. Measurement is made to ascertain the Number of Begas of each Kind of Produce and the Amount Rent calculated thereon.

It must also be allowed, that there are in some Districts Ryots, who can prove the Hereditary Occupancy of their Families for some Generations, and who have been always used to pay a *certain fixed* Amount Rent. Such old Families ought undoubtedly to be allowed to plead Prescription and Custom, and to enjoy their Lands under their Zemindars at the old Rate for ever, by a Sort of Copyhold Tenure.

The Ryots who cultivate exempted Lands generally experience good Treatment. The Ryots of the Governmental Lands often fly into the Rent-free Villages with a desire to dwell and labour in them, free from the Vigilance of the Farmer; but these poor Wretches are not allowed the Liberty of choosing their Place of Residence. The Farmer's Hircarrahs soon detect them in their Seclusion, and compel them again to till in Sorrow the Fields they had relinquished.

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Whenever a Quit Rent in Perpetuity shall be fixed with the Zemindar, the Ryot will *have much the Advantage*: Being unconstrained, on the least ill Treatment, he will remove to the Estate of some more considerate Landholder, by whom he will be solicited and conciliated to Industry, and be protected in the consolatory Enjoyment of the Reward of his Labour. Indeed such extensive Tracts are waste in the Company's Provinces, that the Ryot, when once Property assumes a permanent Value, *will rise to a Consequence hitherto unknown*, and the Country rapidly exhibit in its Improvement the beneficial Effects of limited Demand. As various Circumstances operate to raise or depreciate the Value of Lands in different Parts of a great Empire, it is impracticable to fix an average Assessment for the Ryots. The Zemindars and Ryots will settle the Rates per Bega among themselves, agreeably to the Value of the Articles of Produce where the Lands are situated. Government should only enforce the rigid Observance of Engagements between the Parties. If it should interfere to tax the Ryots, it would encroach on the appropriate indefeasible Privilege of the Proprietor. Some have urged the Facility and Profit which would result from Government's collecting, as Landlord, its Share of the Produce immediately from the Ryots. The following Remarks, on the Impracticability of such a System, by a Gentleman, well known in India for his thorough Knowledge of the Revenue Collections, contain so minute and perspicuous a Consideration of this Subject, that I request the Reader's particular Attention to the Arguments adduced in them :

“ If

“ If the Ryots be declared the Proprietors of the Soil, it seems just that they should be taxed in Proportion to their nett Receipts, according to the following Principle, established by the Author of the Wealth of Nations. The Subjects of every State ought to contribute towards the Support of Government as nearly as possible in Proportion to their respective Abilities.

“ To carry the Principle of taxing the Ryots according to their nett Receipts into Execution, the following Points must be ascertained :

1. The Quantity of Lands possessed by each Ryot.
2. The Quantity of Lands, fertile or barren.
3. The Produce of the Land and the Value of it.
4. The Situation of the Lands in Respect to Rivers and Markets.
5. The Allowance necessary for Fallow Land.
6. The Expences of Cultivation.
7. The Proportion to be paid.

These appear to me to be essential Objects of Consideration, to obtain an accurate Knowledge of the nett Proceeds of the Lands to the Ryots. Other secondary Points must also be determined, such as the Rate of Batta on the Rupees to be paid ; by whom the

Poolbundy Repairs shall be made; at what Period the Tax be paid; whether any, and what Proportions shall be paid for new cultivated Lands, &c. Waving, however, a Discussion of these, to avoid Prolixity, the following Remarks offer themselves on the above seven primary Considerations:

1. The Quantity of Land possessed by the Ryots cannot be known without a Measurement in the first Instance, and no subsequent Knowledge thereof can be kept up without constant local Observation. There being every where waste Lands, these might be encroached on; and the irruption of Rivers might encroach on the Land possessed on the Measurement. The latter also, as well as the Desertion of Ryots, might be alledged without Foundation, were no Person on the Spot on the Part of Government to detect the Fallhood of Allegations.

This System, therefore, seems necessarily to require that an Officer should be maintained by Government, at least in every Village, to prevent Impositions in Respect to the Quantity of Ground assessed, and even then the Prevention of Imposition must depend on the Integrity of the Officer.

2. The Quantity of Lands can, in the first Instance, be ascertained only by a Person of local Experience; and to render the Ascertainments sufficient for the Purpose intended, he must also possess Integrity. The same Properties are requisite to continue a Knowledge of the Quality of the Lands which may vary annually.

3. The



3. The Produce of the Lands of course may vary annually, and as the Returns to the Landlord from different Articles are exceedingly different in Amount, it will be essentially necessary to keep up a constant Knowledge of these Variations. The Price of many Articles vary annually, which would occasion further Alterations in the Tax, if proportioned to the nett Proceeds.

4. The Situation of Land, in respect to Rivers and Markets, must necessarily be considered in the first Instance, and any Changes in these Respects must likewise be attended to.

5. The Allowance necessary for Fallow Lands could be ascertained only by local Knowledge and Experience.

6. The Expences of Cultivation involve many Considerations: The Number of Persons employed, the prime Cost and Wear of the Implements of Husbandry, the Price of Cattle and Expence of Maintaining them, the Value of the Seeds, and the Interest of the Money sunk in each of these Expences.

7- The Proportion to be paid must be uniform, or it could not be equal; yet, unless it were very moderate, the Cultivation of Rice and other unproductive Articles must be considerably raised, which by increasing the Price of the Necessaries of Life, might be attended with bad Consequences. At present the productive and unproductive Lands are let together; a Loss upon some is made up upon others.

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The above Considerations appear sufficient to evince the impossibility of even approximating in Practice, to the constant equal Taxation of Ryots in Proportion to their nett Receipts.

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## Of the Justice and Policy of a perpetuity Quit Rent, and settling with the Zemindars in Preference to all others.

BEFORE I enter on this Subject, I assert it as my deliberate Opinion, that the Country, in a deplorable State, at the Company's Accession to the Dewanny, from the recent Enormities of the Nabob Cossim Aly Khan, has not been ameliorated in its Condition since that Period. The various Systems which have been successively adopted by the British Government in India, previous to the Commencement of the present decennial Settlement, have failed in different Degrees to simplify Complication and insure Redress.

Were we told, that in a certain Kingdom the Landholders had been extruded from their Possessions, that Subversion of prescriptive Hereditary Rights had been  
sancti-

sanctified by an arbitrary Pretext of concealed Resources ; that rapacious Renters of the Land Tax, armed with Powers efficiently despotic, had levied illimitably from the drooping Husbandman ; could we reasonably imagine the Condition of such a Country to be flourishing, even though we should be further insidiously informed, that notwithstanding these distressing Circumstances, it continued to support the Payment of a vast Revenue to the State. Should we not rather suppose, that many Tracts formerly inhabited and cultivated, had become deserted and untilled ; that Manufactures were debased and diminished, and that antient and respectable Families, had been reduced to bewail their lost Credit and Exclusion, in the Embarrassments of Penury, and the Mortifications of Dependence.

How will our Concern be excited, on reflecting that the preceding Description is applicable to the Bengal Territories, injured by injudicious Speculation.

In drawing this gloomy Picture, I mean not to impute to the English Superintendants of Districts any Disposition to countenance Oppression. The Opinion formed of their Capacity for their Stations, must be supposed to depend in some Measure on the flourishing State of their respective Provinces : They would naturally therefore, on this Account, and much more, I am confident, from a Spirit of Benevolence towards the Natives committed to their Care, exert themselves to the utmost to promote the Prosperity of the Country, which can only be effected by an equal Distribution of Justice to the Inhabitants, But it must

must be remembred, the grand Object of their Appointment is the compleat Realization of the Company's Revenue : A Failure in this Respect is dreaded as the probable Prelude to the Displeasure of Government.

To exemplify, I state the following Case :

Oppressed Ryots complain ; The Collector inflicts instantaneous Punishment on the convicted Farmer ; The Farmer, who considers the Ryots as a Kind of Property during his Lease, makes vehement Representations, and protests against the Interference ; He foretells with insidious Remonstrances the certain Ruin of his Credit with the Bankers, and prognosticates, in the Diminution of his Authority, the inevitable Loss of the remaining Revenue ; The Ryots, glad of an Opportunity of Vengeance, unite with the ousted Proprietors at the most critical Season of the Collections. Every Art is tried, every Intrigue practised which oppressed Ingenuity can devise. A second Petition for undue Support is presented by the Farmer ; the Collector will not, however, prostitute the Trust committed to him, by sanctioning the illicit Abwaub or extra Demand made on the Ryots, and persists in the strict Enforcement of Justice. The Ryots immediately perceive the Chief's Determination not to suffer the Contractor, like a Sovereign Despot, to impose new Taxes at his Pleasure. A Shower of Accusations for unjustifiable Demands soon overwhelms the latter with inextricable Confusion. His har-  
 rassed Officers are examining Accounts, and answering Charges, when they should be receiving Money,  
 Perplex-

Perplexity and Delay ensue, the Payments slacken, and the Scene closes with a Balance against the District. Government is dissatisfied, and the Deficiency of this upright and scrupulous Collector\* is contrasted with the compleat Realization effected by some neighbouring Superintendant, whose District has been perhaps for a Course of Years by far more easily assessed, and whose Renters are therefore not so strongly tempted to any flagrant Acts of Pillage and Oppression. The Situation is peculiar anxious and unsuitable. The collecting Officer of a large Province, surely ought not to be involved in such cruel, such perplexing Alternatives : In short, as it is observed by Mr. SHORE, a strict Administration of Justice is incompatible with the compleat Realization of the Company's Revenue. Evil is so fatally and intimately interwoven with the very System itself, that their Coexistence is inevitable. Palliatives have been repeatedly hied by the Benevolence of many judicious Collectors; but Experience demonstrates that Eradication of the inherent Principle of Abuse is the only Remedy, and this can alone be effected by compleat Annihilation of the System.

The decennial Settlement with the Zemindars, will, I hope, prove for ever fatal to the Farming System. Punctuality of Payment, and increase of Agriculture, will gradually evince the Superiority of long and easy Leases with the Proprietors themselves, over every past Plan of Land Taxation. Unsupported Assertion is refutable by simple Contradiction : I proceed, therefore, to the Proof of what I have advanced concerning the real State of the Country.

*Extract of a Letter from Mr. BECHER, to the PRESIDENT at Fortwilliam, in Bengal, dated May 24, 1769.*

“ It must give Pain to an Englishman to have Reason to think, that since the Accession of the Company to the Duanny, the Condition of the People of this Country has been worse than it was before.

“ In Alliverdy Cawn’s Time, the Amount of the Revenues paid into the Treasury was much less than what comes in at present; but then the Zemindars, Shroffs, Merchants, &c. were rich, and would at any Time when an Emergency required it, supply the Nabob with a large Sum, which they frequently did, particularly when he was at War with the Mahrattas; the Custom then was, to settle a Malguzzary with the different Zemindars on moderate Terms; the Nabob abided by his Agreement; the Zemindars had a natural Interest in their Districts, and gave proper Encouragement to their Ryots, and when necessary, would wait for their Rents, and borrow Money to pay their Malguzzary punctually. There were in all the Districts Shroffs, ready to lend Money to the Zemindars when required, and even to the Ryots, which enabled many to cultivate their Grounds, which otherwise they could not have done. This Mode of Collection, *and a free Trade*, which they carried on in such a Manner that the Balance moved greatly in its Favour, made this Country flourish, even under an Arbitrary Government.

“ When

When the English received the Grant of the D<sup>u</sup>anny, their first Consideration seems to have been their raising as large Sums from the Country as could be collected, to answer the pressing Demands from Home, and to defray the large Expences here. The Zemindars not being able or willing to pay the Sums required, Aumils have been sent into most of the Districts. The Aumils on their Appointment, agree with the Ministers to pay a fixed Sum for the Districts they are to go to, and the Man that has offered most has generally been preferred. *What a destructive System is this for the poor Inhabitants!* The Aumils have no Connexion or natural Interest in the Welfare of the Country where they make the Collections, nor have they any Certainty of holding their Places beyond the Year. The best Recommendation they can have is to pay up their Kistbundeas punctually, to which Purpose they fail not to rack the Country where they make the Collections, whenever they find they cannot otherwise pay their Kists, and secure an handsome Sum for themselves. Uncertain in their Office, and without Opportunity of acquiring Money after their Dismission, can it be doubted that the future Welfare of the Country is not an Object with them, *nor is to be expected in human Nature.* These Aumils also have no Check on them during the Time of their Employment, they appoint those that act under them, so that during the Time of the Year's Collection their Power is *absolute.* There is no fixed Hustabood, by which they are to collect, nor any likelihood of Complaint, till the poor Ryot is really drove to necessity, by having more demanded of him than he could possibly pay. *Much these poor wretches will bear, rather than quit*

*their Habitations to come here to complain, especially when it is considered that it must always be attended with Loss of Time, Risk of obtaining Redress, and a Certainty of being very ill used, should the Aumils influence be sufficient to prevent the poor Man obtaining Justice, or even access to those, able to grant it to him. On this destructive Plan, and with a continual Demand for more Revenue, have the Collections been made ever since the English have been in Possession of the Duanny. Had the proper Measure been pursued after the Event of the Famine, probably its Effects might by this Time have been felt in a much less considerable Degree, but too much Regard having been then and thereafter paid to the realizing *as considerable a present Revenue* as possible, those Effects have of course continued aggravating.*

“ When a very considerable Portion, supposed even a third of the whole Inhabitants, had perished, the remaining two thirds were obliged to pay for the Lands now left without a Cultivator.

“ I would also recommend the leaving the Lands, whenever it can possibly be done with Security to Government, in the Zemindars Hands, in Preference to indifferent Izardars, although the latter may bid more for the Farms.”



*Extract of a Letter from Mr. DACRES, to the GOVERNOR-GENERAL and COUNCIL, dated Feb. 10, 1775.*

“TO grant a Remission in the Rents, is a Measure, which I have to recommend, to remedy the general Decline of the Revenue. To remedy these Evils, and to restore the Country to a flourishing State, there is but one effectual Method : grant the Ryots a total Remission of the Taxes, which have been accumulating on their Payments for these last fifteen or twenty Years past ; let a Settlement be then made with the Zemindars, fixing the Rent to perpetuity, and trust to a Sale of their Property, as a Security for their Payments.”

*Extract of a Letter from Mr. GEORGE VANSITTART, to the GOVERNOR-GENERAL and COUNCIL, dated January 20, 1775.*

“ I attribute the Collections falling short of the Settlement, to the Settlement having, in some Places, been over-rated, and in almost every Place fixed as high as could be afforded in a favourable Season, so that every extraordinary Accident unavoidably occasioned Deductions or Balances. This I regard as the general Cause throughout the Bengal Province. I apprehend there is no immediate Remedy, *no possibility of realizing the Settlement, unless by reducing it to the actual Value of the Lands.*”

*Extract*

*Extract from Mr. FRANCIS's Minute, 1776.*

" I think it apparent that under our Administration, the Desire of Increase, invariably and inflexibly pursued, is the Ruin of the Country, and e'er long, will be found the worst Oeconomy. Secondly, that the Mode of levying the Rents has been defective, chiefly for Want of a fixed Jumma, or Quit Rent for each Zemindarry, which has rendered the Lands of no Value from their precarious Tenure, and taken away the only Incitement to improve them. The actual Employment of Farmers and Contractors, while Pensions are given to the Zemindars, has been a farther Cause of Oppression to the Ryots, and of Course Depopulation, by increasing the Number of Persons to be supported by the Farm, and throwing the Profits, if any, into the Hands of Strangers, chiefly resident at the Capital, instead of leaving them to circulate through the Zemindars to their Tenants.

" The Country having been greatly impoverished, and much less Land cultivated than heretofore, Taxes are of Course multiplied on what remains in a State of Tillage, which must enhance the Price of all Articles produced, as well Necessaries of Life, as raw Materials for Manufacture. There is no other Way of accounting for a Fact, which contradicts the common Principles by which the Price of Things, or the Proportion between Money and things it represents, is usually determined. It is notorious, that Manufactures and all other Articles are much dearer now, than when the Country abounded in Specie. In the ordinary

nary Course of Things, the Reverse ought to be true. In Bengal, it is not true, because the heavy Exactions of Government compel the Farmer to raise the Price of his Produce, and the Manufacturer of his Labour, and their Standard regulates the Expence of every other Rank of Life.

“ The Lands and their Rents being open to the Proposals of every Adventurer, and all Improvements made in them eagerly hunted after, either for the Purpose of immediate Increase, or to support some Deficiency; it became the Interest, and as I am well assured, *has been the Practice of the Zemindars to depopulate their Lands, and to lessen the Value of them to Government, since every Improvement not only subjected them to a present increased Demand, but also to have their Jumma or established Rent raised.*

“ The Zemindars being thus made the Enemies of Government, have in general been removed from the Management of their Lands, but have retained an Influence over the Tenants, partly by being their Hereditary Masters, and partly from the Expectation which the latter entertain of falling again under their Authority. This Influence they employ to embarrass Government, by making private Collections for themselves, raising Complaints against the Farmers, and putting their Ryots to flight during the Season of the Collections.

“ The Lands being on the whole assessed at the utmost of their Produce in the most favourable Seasons, (tho’ in some Places particular Persons may have been favoured

voured with beneficial Leases) and all the existing Wealth drawn out of the Pockets of the People, it follows that Government must depend for its Income on the precarious Events of Season, Sale of Harvests, and good Management in the Farmers and Collectors. The Ryot having nothing, and never expecting to gain any Thing, cultivates the Soil *from mere Necessity*, and no more of it than will supply a bare Subsistence for him and his Family.

“ I am assured that the Jumma-bundy, or Rent Account of every Individual Ryot, is so confused by accumulated Taxes on the Part of the Farmers, and Abatements taken in the Ausful, or original Rent, by the Ryot, that perpetual Pretences are open to each Party, for the latter to cheat, and the former to oppress. The Pottahs, or Leases are so varied and full of Confusion, that when Complaints are made, the ablest Muttasuddy of the Khalsa cannot tell strictly who is in the right. The Necessity of keeping up the Revenue, generally obliges Government to support the Farmer.

“ In providing a Relief to the Country, I do not speak of temporary Commission, left open to an arbitrary Increase of Demands or future Improvements. The Jumma, once fixed, must be a Matter of public Record: It must be permanent and unalterable, and the People must, *if possible*, be convinced that it is so. This Condition must be fixed to the Lands themselves, independant of any Consideration of who may be the immediate or future Proprietors. If there be any hidden Wealth still existing, it will then be brought forth  
and

and employed in improving the Lands, because the Proprietor will be sure he is labouring for himself.

“ The Execution of a Plan, formed on these Principles, will now undoubtedly be attended with Difficulties, but these, whatever they are, must be forced and overcome. In my Opinion, the alternative is Ruin to the People first, and then to the Government.”

*Extract of a Letter from THOMAS LAW, Esq; Collector of Bahar, to the Board of Revenue, dated the 4th of March, 1788.*

“ I received Charge of Bahar when the Aumil was in Confinement, and almost all the Zemindars who had rented from him were either under Restraint, or had absconded on Account of Balances. Their Zemindarries were exposed for Sale if any one would purchase, whilst those who relied upon Maliconnah, could not obtain any from the beggar'd Aumil. In this Situation there was nothing to take away from any one, but every Thing to bestow.

“ I visited the Purgunnah with Mounds broken, the imprisoned Aumil terrifying every petty Zemindar and Farmer with Prosecutions for Arrears, and the Ryots retired into alienated Lands, as represented in my Letter from hence, under Date the 31st October, 1787.

“ Had I formed a Settlement with a Decrease, although I might have justly urged that the Aumil's was

a nominal and not a realized one, that the average Rate per Bega, was particularly heavy from its former flourishing State, which was now reduced, and required much Expence to be restored; yet I fear that my Lenity, in that Case, to the Proprietors, would have been censured as a betraying of Government's Revenues and the Precedent as encouraging Defalcation.

“ Through much Exertion, I encouraged Men of Character and Property to take the rejected Villages, and by these Means the Government obtained an Increase, and the Zemindars also a proportional one in Maliconnah, wherewith to liquidate their Debts and preserve their Estates.”

*Extract of a Letter from Mr. LAW, Collector of Bahar, to the Board of Revenue, dated July 12, 1788.*

“ The Expence of Hicaraahs to receive petty Sums, and their vexatious Extortions so frequently repeated, depress the poorest but most industrious Subjects.

“ These, however, are not their only Sufferings: They are often deprived by Restraint, of the valuable Season for Cultivation, often prevented from reaping, always obliged to sell their Grain disadvantageously, and hence, too often punished and ruined at the End of the Year for Failures, which a little Forbearance would have averted. Even those who prove fortunate enough to clear themselves, are obliged to borrow Money

ney at Interest, to purchase the same Grain at two Maunds per Rupee for sowing, which they sold for five Maunds."

*Extract from Observations on the Farming System, by*  
 THOMAS LAW, Esq; Collector of Bahar,  
*dated 4th of October, 1788.*

" No Man can build, dig Wells, plant Trees, &c. or improve a Village, lest the Aumils should proportionably assess him ; if a Scarcity happen, Farmers avariciously aggravate it into a Famine, their Interest being in the Crop only.

" At the Expiration of the Period of his Lease, the Farmer's Interest prompts him to make the most to enrich himself, and render his Country less capable of an Increase, he will have aggrandised himself and kept every under Renter in Poverty.

" If a Farmer absconds, or is imprisoned, should he not have liquidated the Malikanch, or Zemindars one Tenth, Government is bound in Justice, to the numerous Landholders, to defray the Arrears from the Treasury, the former being only a Delegate. Thus in Addition to Balances, Sums must be refunded,

" The Dewanny Adawlut is at present distinct from the Nizamut, because *the strict Administration of Justice would injure Government's Revenue*, and such is the Complication of the latter System, that a separate Code is formed, and all the unceasing Exertions of a

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separate

separate Board with the vigilant Superintendence of the Honourable Governor General in Council, are requisite to keep the Machine in Motion.

“ The Farmers, by over taxing the most valuable Articles, Cotton, Sugar Cane, Opium, &c. which pay in Coin so much per Bega, have lessened their Cultivation, and the Ryots prefer planting Rice, which is deliverable in Kind, for if the Farmer demands more than his Proportion, the Ryot refuses to cut it down, and steals enough at Night for his Subsistence, leaving the Remainder to rot on the Ground.

“ Lastly, the Farming System occasions further Inconveniencies, Anarchy, and Desolation to Millions of native Subjects, and Precariousness of Possession to our Government.

“ Within these *five Years of Peace and Oeconomy*, the Burthens of Government are but little alleviated, and the *Country scarce perceptibly improved*. From whence are future Armaments to be supplied, unless by the Riches of native Subjects. Should a Drought happen, where are the Stores of Grain for their Subsistence. Neither will Sheds be raised for Cattle, or Barns built to preserve Corn, whilst Possession is precarious.”



*Extract of a Letter from THOMAS LAW, Esq; Collector of Bahar, dated November 26, 1788, to the Board of Revenue.*

“ I cannot refrain from communicating the pathetic Expressions of the Descendant of a great Family.

“ Our Fathers, said he, for adhering to the Company's Arms, obtained Pensions and Jaghiers, and they fondly imagined that they had benefited their Posterity by introducing a mild Administration in Lieu of Feudal Anarchy. They foresaw not that Offices of State and Command of Troops would naturally be excluded from us by Conquerors, and that as themselves died, the Pensions and Jaghires would be strictly scrutinized and sequestered. Under adventuring Farmers, we could not submit to Extortion and Insult, or expose ourselves to Caprice for temporary Tenures. Look, Sir, into our Houses, our Widow Mothers reduced to Penury, in vain call upon us, who have mortgaged almost every Valuable in their Support; our Sisters pine in Celibacy for Want of Portions and Men of Property equal to their Rank. When we look forward, future Misery adds Poignancy to present Want; and the Retrospect of past Splendor, aggravates all; but we have now a Hope, upon the Murrery Plan, that some may be favoured with Grants, and those who have Jewels or Plate remaining from the Wrecks of their Family may purchase Villages, and at length, settle, by Degrees, to become efficient; our Gratitude increasing to the British Government, which at once Grants us Places of Tranquillity and secures us from Invasion,

Invasion, thus making the Superior Policy and Discipline which subdued us, the Source of our Happiness. The Look, the Manner of the Speaker, cannot be conveyed: Much therefore is lost, yet I trust even this faint Participation will be grateful to Sensibility and Reason. .

“ If my Mocurrery Settlement of the Pergunnahs Nurhut Samoy, Pelich, Behar, Malda, and Coofra, should be honoured with my Superiors Approval, though with the Reserve of wanted Confirmation from England, yet Permission to publish even that Encouragement, would operate to promote Improvement and embolden Purchasers of the Villages, where Imprudence or Failure may cause a Sale. Already has Confidence in the System and in the Justice of Administration, doubled in some Places, I am informed, the Produce of Sugar Cane and Cotton; thus Government will not only ensure their current Revenue, but enrich the Country by Returns for Exports.”

*Extract of a Letter from WILLIAM AUGUSTUS BROOKE, Esq; Collector of Shawabad, and Rotas to the Board of Revenue, dated April 1, ~~1792~~ 1799*

“ Woeful Experience of the destructive Consequences of the Farming System, excite in me the most ardent Wishes for its Abolition. The very Report has already raised in the Minds of the Zemindars all the Anxiety of Suspense; the marked Justice, however, of the present Administration, makes hope predominant. They view with the Eye of Anticipation the

the exhilarating Prospect : They consider it as the grand Epoch of Liberty, of Security, of Property. They look forward with Exultation to that happy Day, when arbitrary Exaction shall be no more ; when they can meet the returning Year without Fear of vexatious Investigation, or over-rated Assessment ; when Evasion and Deceit shall be useless and disgraceful ; and universal Ease, Prosperity, and Freedom throw a Veil of Oblivion over the Sufferings of past Uncertainty."

" I consider, that while Government's Demand is subject to continual Variation, no Vigilance and Activity, no Experience and Probity in the Collector will be equal to a complete Prevention of undue Assessment.

" Periodical Equalization is fair and equitable in Theory, but Experience proves it unattainable in Practice ; that the Attempt checks the Energy of Improvement, fills every Mind with distrustful Caution, and loosens the grand Link of permanent Interest, by which the Subject in all Ages has been most effectually secured in Attachment and Allegiance.

" The present System of collecting the Revenue, in some Cases, renders a strict and rigid Administration of Justice in the Civil Courts absolutely impossible. The Natives know, feel, and lament the deplorable Necessity. Mr. LAW's Plan appears to me not merely to simplify, but to remove the present Perplexities of Collection ; to be friendly to the strictest

test Process of the Judicial Courts; to be a Structure erected on the Basis of Equity, to be overthrown only by the Subversion of our Dominion.

“ Allow me, Gentlemen, to apologize for this Trespas on your Patience. My earnest Desire to see so beneficial a Measure as a *permanent Quit Rent* carried into Execution, has induced me (though unfashioned by official Requisition), to trouble you with this public Expression of my Sentiments on Mr. LAW’s benevolent Plan;....a Plan which with a few subsidiary Emendations, will ensure the Relief of anxious Millions, diffuse universal Satisfaction through every Subordination of Landholders, and extend the Fame of our Justice to the remotest Kingdom of the East.”

*Extract of a Letter from WILLIAM AUGUSTUS BROOKE, Esq; Collector of Shawabad, to the Board of Revenue, dated 30th Sept. 1789.*

“ I cannot, Gentlemen, conclude this Letter without expressing my Sense of the great Justice of Government, in permitting those Zemindars, who have obtained Malikana in Land, to annex it to their Hereditary Estates. The vexatious Uncertainty, and frequently Injustice, consequent to the late System, have, in most Cases, driven these People to apply for a tenth of their Estates in Land. They thought it better to resign all Pretensions to the Management of the Bulk of their Property, than to be subject to the depredating Interference of the Aumils of Government, an Interference, which has oftentimes annihilated their proprietary

etary Rights, plunged them in inextricable Embarrassments, and rendered every Art and Evasion necessary to counteract over-rated Assessment."

LORD CORNWALLIS, in a Letter to the Court of Directors, dated the                      of                      representing the deplorable Condition of the Country, says,

" That it is a most desirable Object to secure to every Man in India, his Property, and shield *him* from Oppression, that the Company in their Wish to accomplish so just and honourable an End, should have his most cordial Co-operation; but he thought in the reduced and deplorable State of the Country, he should find it an arduous Task indeed to carry the Intention of the Company into Effect: That he was of Opinion the Government should begin by affording to the ancient Noble and Hereditary Zemindars and principal Landholders in Bengal, the Means of rising above Poverty, and living with some Degree of Decency."

Many of the Letters from which the preceding Extracts have been made, have already appeared in other Publications, chiefly however in one entitled, " Original Minutes, by PHILIP FRANCIS, Esq;" who, by Arguments of great Force, has with much Ability supported the Claims of the oppressed Landholders, to some stable Settlement of their Quit Rents. These Extracts, however, composing Part of the Chain of Evidence here adduced, their Re-publication in this Connexion is unavoidable; and it is presumed the

Testimony

Testimony of such respectable Authorities will deceive those who measure the Prosperity of the Bengal Provinces, the Happiness of the Natives, and the Equity of past Systems of Collection, by the Amount which has been received into the Company's Coffers. We see by it what has been the Fate of our Indian Subjects....Lamentable indeed! Can we then hesitate to secure their Ease and Comfort, by limiting Demand, and fixing it, for-ever. We may regret the Inefficacy or Perversion of past Speculation, and be liberal in the Acknowledgment of past Error; but this is not sufficient: Possibility of similar Evil in future must be prevented by specific Arrangements; These must be guarded from capricious Innovation, by conceded Principles of inviolable Right. Thus a Palladium of Security and Property would be erected for the conquered Natives of India, which nothing but a public and infamous Violation of National Faith could injure or overthrow. Hitherto, an insatiable Cupidity to detect every existing Source of Revenue, has delivered over these extensive and populous Provinces to unrelenting, uninterested Adventurers, who have exerted every Art to defeat the professed Object of their Appointment, which was asserted to be an accurate Knowledge of the real Value of the Lands.

Many, to procure Charge of extensive Districts, have bid more than the Lands could afford. The Consequence is obvious; the Ryot must groan under the Iron Rod of Extortion.

The remunerative Pittance of his Labour is wrested from him, perhaps, with Ignominy and Stripes. The wary Principle of future Profit however leaves him the bare Sufficiency of a scanty Subsistence. Flight is precarious; the Mermydons of the Renter environ with incessant Vigilance the Villages of the suspected. Delusive Promises are liberally made at the Commencement of the new Year; Pottahs are granted even with a deliberate Design of Infraction: His Hopes revive with the condescending Assurances he receives, and he cultivates once more in doubtful Expectation. But alas, he is doomed to a similar Revolution of Toil and Disappointment! Thus the private Emolument of the Farmer, and the Realization of the over-rated Revenue are secured by an atrocious Sacrifice of the laborious Peasant. Other Renters may have received from Accident or erroneous Information very easy Contracts. Have they, however, honestly disclosed their actual Collections to the Government? Far from it: They have involved their Receipts in studied intricacy, and enjoyed their Profits in cautious Silence, till some envious and scrutinizing Observer has ousted them in their turn by a Rack-rent Offer.

The Nabob Alliverdy Khan made some Innovations on the moderate Demands of the Court of Dhelly. Destiny left to Cossim Aly to compleat the Ruin which preceding Viceroys had commenced. The English Administrations which succeeded shed no Ray of Amelioration over the gloomy Aspect of Affairs. Disposition; Monopoly, and Mutability, mark with calamitous Inefficacy each Modification of the System. Per-

plexity and Confusion have increased with each succeeding Year, and blasted all our sanguine Hopes of Valuation through the destructive Intermediacy of Farmers. So sensible was Mr. SHORE of the Truth of this Observation, that in his celebrated Minute, adduced by Sir JOHN MACPHERSON, in the Year 1785, in Reply to Mr. Stuart's proposed Plan of collecting the Revenues, he asserts the actual State of the Lands to be less known than ever, and that the Business of the Revenue Department was such, that tho' the Committee did indeed get through it, they could not pretend to say it was really executed. The uniform Integrity, the Talents, and Knowledge of Mr. SHORE, are indisputable. His Opinion, consequently, carries with it the greatest Weight.

When we recollect the different Institutions which have succeeded each other, when we further recall to Mind the Gentlemen nominated to these important Stations, Men of Ability and Experience, supported by a liberal delegation of Authority, we cannot suppress an involuntary Astonishment at the deplorable Inefficacy which has attended all their measures. Supervisors, Provincial Councils, Aumeens, and Collectors, unavailingly succeed each other through a long Period of eighteen Years.

The unbiassed Reader, will, I think, readily acknowledge that we have had Time and Opportunity sufficient to obtain the Objects proposed by these various Establishments. This Failure of all our Plans,



at first View, may appear rather mysterious and unaccountable ; it may however be confidently ascribed to the following Causes :

First Cause is.....Dispossession of the Hereditary Proprietors.

Second Cause is.....Annual Assessments, or Leases on very short Terms.

Third Cause is.....Continual Breach of Engagements with the Ryots, by the Farmers of Revenue.

Fourth Cause is.....An insatiable and insuperable Desire in the Farmers to make the most of their short Leases uncertain of renewal.

Fifth Cause is.....The frequent Non-payment of the Malikana, by the Farmers excepting to great Zemindars whose Rank and Situation made it hazardous to treat them with the same Injustice to which the smaller Landholders, incapable of struggling for Redress against Influence, Authority, and Misrepresentation, were obliged to submit.

Sixth Cause is.....The Necessity for the Safety of the Revenue of supporting the Farmer with a high Hand very frequently in Acts of positive Injustice.

Seventh Cause is----The Collection of innumerable Abwaub or Cesses from the Ryots by the Farmers, over and above the legal Demands of Rent, which had been  
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repeatedly pronounced illicit and publicly prohibited by Government.

These are the radical Defects, to which I ascribe the Want of Success, which has so peculiarly attended all our Endeavours to benefit the Country and simplify the Collections.

Limitation of Demand, and a Lease in perpetuity, will gradually restore the Country, as much as it is susceptible of Restoration from Security and Certainty in landed Property.

The decennial Settlement undoubtedly promises to be of great Benefit, and has given great Satisfaction to the Landholders; but with all the Advantages which Candour can allow to be expected from it, it certainly falls far short, in probable Advantage, of a perpetuity Lease.

I will venture confidently to predict, that Anxiety and Forebodings, as the present Lease verges to its Close, will operate powerfully on the Minds of the Landholders. They will tremble at their Fate in the next Settlements. They will, in the Agitation of their Doubt, recollect that our Government formally pronounced their Right to the Malikana or tenth of the gross Produce of their Rents; but they will likewise recollect how ineffectually they were referred to the Farmers, and by them again to the Teekadars, or under Renters, for its Payment. No Assurances of a moderate Increase will remove the gloomy Impression of renewed Scrutiny. Experience will add Vigour  
to

to their Apprehensions, and Ingenuity will be tortured to devise Schemes of Concealment and Evasion. Lands which yielded five or six Rupees per Bega will be cultivated with Articles of an inferior Quality, which yield only two or three Rupees. Temporary Loss will be cheerfully submitted to, in the Hope of future Profit from a light Assessment. During the Influence of this general Anxiety, the Growth of National Wealth will receive a Shock, by a temporary Cessation from Improvement. Suspence will freeze the active Principle of Industry, and the Value of landed Property will proportionably diminish, as few will wish to purchase towards the Termination of the Governmental Lease.

As Inequalities of Improvement will probably appear at the Expiration of the decennial Lease, let me ask, What is to be done? Is the past unjust Practice of countervailing the Neglect of one Man by the successful Industry of another, to be renewed? To obviate the Necessity of an odious Scrutiny into the actual Value of the Lands, it is alledged, a moderate Percentage may be laid in a fixed Ratio on all Rents. But if one Man, from Want of improvable Land, pecuniary Inability, or other Causes, have not yet been able to increase his Rents, is he to be taxed equally with him, who has enjoyed all the Means of Improvement. This might, perhaps, be borne in a Country where the Land Tax bears a small Proportion to the actual Rent; but when the Reader is informed, that in India, the enormous Share of Nine Tenths of the Produce (after Deduction of the Ryot's, or cultivating Tenant's Share), is considered as the indefeasible Right of the Government

ment, and that the ten Years Settlement is presumed to be formed with as strict Adherence as possible to these Degrees of Participation, he will immediately perceive how much a Zemindar might suffer by an additional Assessment without Increase of Means. Nothing but a new Valuation of the Lands, and all the Evils consequent to such a Measure, *at such a Time*, could surmount this Difficulty. When the ten Years Lease was made, annual Settlements had prevailed for many preceding Years. But the new Lease once formed, the Collector has nothing to do with the Valuation of private Property: His Duty is to receive the Revenue, and give no Alarm by unnecessarily indicating a Disposition to scrutinize Profits. He must therefore be supposed to be not so well prepared for the forming a second Settlement as he was for forming the first.

Permanence of Property, and Limitation of Demand, were the Settlement formed with other than the Hereditary Zemindars, would be attended with many Difficulties, and be marked by indelible Injustice. Some are strenuous Advocates for setting whole Pergunnahs with wealthy Renters, who from the Length and Security of their Leases, might find it their Interest to expend large Sums in their Improvement. Such a Measure would be a Source of inexpressible Disgust and Lamentation to Multitudes of dispossessed Proprietors. It is urged, however, that as Government would guarantee their Malikana from the public Treasury, the Zemindars would not suffer, as formerly, any Risk of its Deprivation by the Villainy of Farmers, and that having a certain transferrable Property to subsist on  
which

which they never had before, so far from being dissatisfied, they would feel the deepest Gratitude for the Beneficence of Government. The Motive assigned for this proposed Exclusion of the Proprietors is, that their Poverty prevents them from improving their Lands, whereas the Riches of an opulent Renter would enable, and his Interest would incline him to extend Agricultural Speculations to the utmost.

By these Means it is conceived the real Wealth of the Country would rapidly increase to our subsequent Advantage, on Renewal of the Leases, without any Violation of private Right.

This Modification of the Farming System is specious, The following Objections to it, however, appear insurmountable.

First....The great Injustice of excluding from the actual Possession of their Estates all the Landholders of a great Empire, on Account of the lamentable Circumstance of their Poverty, to which our Mismanagement may have contributed, and which should rather excite our Pity and Assistance, than incur a deliberate Act of National Violence.

Secondly....The Proprietors, so far from being contented with their guaranteed Malikana, would universally lament the Loss of Influence and Respect, which would, in an eminent Degree, be attached to the *undisturbed* Possession of landed Property in India.

Thirdly

Thirdly.....Few, *thoroughly qualified* for the very important Charge of farming a large Extent of Country, would be found possessed of the Cash requisite to effectuate, in the Degree expected, the Object proposed by this Mode of Settlement, namely, a general and speedy Improvement of the whole Country.

Fourthly.....These People being merely Renters, have no Property in the Lands. Government's Security can never be so good on personal, as on real Property.

Farmers of whole Pergunnahs would be more easily corrupted by an intriguing or invading Enemy, than numerous, and perhaps, discordant Proprietors of small Estates. This extent of Country, under the Management of one Man, on a long Lease, would give each Individual too great an Influence, which large Offers of Money, and of permanent Leases might tempt them to exert to our Detriment. Their Farms too, being inalienable by Sale, would remain indivisible, whereas Proprietors, who have overgrown Estates, will, in the common Course of human Events, sell Portions, or the Whole, to satisfy the Dictates of Vanity, or the Calls of Extravagance. When the great Barons in England were permitted to alienate their Lands by Henry VII, Transfer became common. Many of their enormous Estates were distributed for Sale amongst a Multitude of Proprietors, and ceased to be a just Cause of Apprehension to succeeding Princes.

Many

Many other Arguments might be advanced in Re-  
futation of the asserted Advantages of farming whole  
Pergunnas on long Leases with wealthy and capable  
Individuals. The few I have adduced will, I trust,  
evince the Ineligibility of the Plan. The Zemindars  
themselves, then, are the proper Persons to be account-  
able to Government for the Land Tax of the State,  
and their Property should be rendered valuable by im-  
mutable Conditions of Tribute and Protection.

✓ The Charge on the Zemindars of total Incapacity  
to manage their Estates, is illiberal and unfounded. I  
will venture to affirm, that they are in general by no  
Means so unqualified for the Trust as has been repre-  
sented. Some of the great Landholders are certainly  
sometimes Incapable of Business. This arises from  
the Ignorance and Idleness in which they have been  
educated. • But, in Truth, Experience is no just Cri-  
terion of Decision on this Point. When Stability of  
Property, and Immutability of Demand, stimulate the  
dormant Principle of Interest into Action, the Miseries  
of Uncertainty will vanish, the Love of Gain will re-  
sume its Influence, and produce Prudence, Punctu-  
ality and Diligence. It is a Folly, dogmatically to  
draw Conclusions concerning their probable Conduct,  
under the Advantages and Incentives of a perpetual  
Lease, from their Carelessness or Indiscretion under  
the Perplexities and Depressions of periodical Altera-  
tion.

Why the Zemindars in the Khalsa Lands should be  
in general supposed incapable of managing their  
Estates, I know not. It is notorious that the Pro-

prietors of exempted, or Rent free Lands are attentive to their Concerns, and informed respecting them. Their Estates are generally in a more flourishing and improved State than those held under Government. Spots where I have remarked Appearances of unusual Care and Labour in the Cultivation, I have generally found, on Inquiry, to belong to exempted Proprietors.

When the Quit Rent of the State is irreversibly fixed, Government is, morally speaking, for ever secured in its Revenue. A real Value is instantly attached to the Possession of Land. The Sale of a proportionate Part of an Estate is an easy and simple Method of realizing a Balance of the Revenue. The Seller is punished for Neglect or Extravagance in a Manner unobjectionable, and the Purchaser is warned to avoid a similar Necessity by the Punctuality of his Payments. The State can have no Interest in prohibiting the Sale of Land as heretofore. Facility of Transfer augments its Value to the Proprietor, and, by necessary Consequence, adds to the Security of Government. Individual Justice may be dispensed without Fear of a Deficiency of the Land Tax. Estates will be subject to Sale for the Liquidation of private Debts, and the Decrees of the Civil Courts be enforced without the Remonstrances of corrupted Aumils. During the baleful Prevalence of the late System, the Safety of the public Revenue not infrequently superceded the Enforcement of private Right. The Course of Justice was obstructed, or actually suspended, and intimidating Pleas of probable Defalcation, were a Pretext to avert the Coercions of the Civil



Civil Courts by Imprisonment or Sequestration. How lamentable and radically defective must that System of Government be, where a steady, uniform, impartial Distribution of Justice is detrimental to the Realization of the Public Revenue !

That the Zemindars should, in past Times, practise every Evasion which stimulated Craft could invent, is not surprizing. The Farmer summons his Attendance, and signifies the Rent at which his Estate is assessed: The Zemindar represents the exorbitancy of the Demand, and his inability to discharge it. This Remonstrance is interpreted into contumacious Opposition. The Terrors of delegated Authority, and the Assurances of interested Condescension, are alternately tried in irresistible Co-operation. He is unable longer to withhold Compliance. He signs the Caboolyat, or obligatory Deed, falls in Balance at the End of the Year, and sells his Patrimony to the Farmer in Liquidation of the Amount. This is no Exaggeration or Fiction. It has been a common Case. Nay, I assert as an irrefutable Fact, that more than one hundred Villages have in this Manner been furtively purchased by a single Farmer, under various fictitious Names.

A third of the alledged Balances were most likely illegal, for the Farmers have a Custom of deducting from the Sums paid, the Amount of their illicit Exactions, and giving a Receipt for the Remainder, so that Detection is not easy. To exemplify.... A Zemindar pays 100 Rupees his first Kist. In vain he demands a Receipt for 100 Rupees. He can only procure one for a less Amount, which is entered on the  
public

public Books.....This, it will be said, is a direct Robbery....It is so; but it was common; and the Terror of the Farmer was so great, that generally speaking, it was quietly submitted to; nay, it often happened that a Receipt was altogether refused. Shall we then accuse the Landholder of Artifice and Criminality? The Subsistence of his Wife, his Children, his Domestics, depends, perhaps, on the scanty Pittance he can reserve from the Fangs of Extortion. Can we then wonder at his struggling for an easy Assessment, from a supercilious and relentless Farmer, by every Refinement of Deception? Surely not....We must deplore the Necessity, and pity the Individual.

What a different Scene the Lapse of a few Years will probably present, in the enlivening Effects of permanent Leases! The Zemindars, assured by the rigid Adherence of Government to its Engagements, will enter the Durbar of the Collector with Confidence and Gratitude. The Collector, on his Part, unharassed by gloomy Forebodings of possible Defalcation, and by the Collusion of treacherous Renters, will hold the impartial Scale of Justice with Dignity and Firmness: He will regard the Millions committed to his Care, with the Eye of Benevolence, and compare these auspicious Times with those fatal Periods, when a destructive System rendered the Realization of the Revenue frequently incompatible with the sacred Claims of Equity.

Can a Mind, not insensible to the Delights of Beneficence, fail to exult in the daily Exercise of an Office which affords continual Opportunities of supporting

ing the poor and friendless against the arbitrary Encroachments of Wealth, or Power, or Influence. Dreaded by the Oppressor, blessed by the oppressed, the Collector will view with undisguised Satisfaction, the increasing Prosperity of his Province, and employ his Leisure in devising Schemes of further promoting the Happiness of the Inhabitants. How often under the past System did the Superintendants, embarrassed by the Perplexities, Solitudes, and Uncertainties of annual Settlements, find it impossible to attend to the general Benefit of the Country by contriving Expedients, and encouraging Improvements. Justice however requires me to acknowledge, that many by intense Application, supported by a Determination to *distinguish* themselves in the Exercise of their important Offices, have benefited very considerably the Provinces committed to their Charge, and established among the Natives a lasting Reputation for Equity and Benevolence. The personal Character and Efforts of the Individual have, in these Instances, qualified the baleful Operation of a counteracting System.

On a Principle of limiting our future Political Conduct in India to the Safety of our present Possessions, What can be more rational than to attach the Landholders to our Interests? Is any Plan so likely to effect this Object as an Acknowledgment of their Rights, as Proprietors, and a Grant of permanent Quit Rents to render those Rights valuable? A few Years without Infringement of the bestowed perpetuity Grant, would impress that firm unshaken Conviction of our unalterable Determination to maintain our Engagements, that the Value of Land would gradually rise

rise in consequence of increased Demand. I confess I cannot help indulging myself in the pleasing Speculation that, in the Progress of Years, when a Knowledge of the Advantages of holding Lands under our Government is disseminated throughout the various Nations of Indostan, Numbers, who have any Property left, will rejoice to secure it in our Provinces. The distracted and wretched State of many of the Countries to the West, for some Years past, seems to afford some Foundation for this gratifying Supposition. It is well known that a Custom prevails in the East of burying Money, in Order to conceal it from the Violence of despotic Power, or to insure some Resource against the Penury which often accompanies official Degradation. How much more eligible a Mode of compassing these Ends would present itself in the Stability, Security, and Profit, resulting from Estates purchased in the British Territories !

Tranquillity of Mind, Security of Property, and Certainty of personal Protection will, I am confident, so radicate Attachment to our Government in the Minds of the Natives, as to form one of its strongest Supports against Rebellion, or collusive Machinations with our Enemies, to effect our Expulsion.

What Expectations from the Offers of an Invader could overbalance the Confidence inspired by *Experience* under the British Administration. Thousands and Tens of Thousands of Proprietors and thriving Tenants would be appalled at the very Idea of a Revolution, which should risk their *present possessed* Advantages,

vantages, and throw them on the precarious Generosity or uncertain Promises of a despotic Sultan.

It has been asserted that a Permanent Lease would have a Tendency to facilitate the Subversion or Diminution of our Empire in India, by investing the Zemindars with too much Consequence, and enabling them progressively to become Rich. I have already had Occasion to Remark in Answer to this fallacious Idea, that the great Zemindaries will, in all probability, be gradually split into a Multitude of Fractions by Sales, Bequests, or Donations. The Restrictions on the Sale of Land under the late System, were calculated to promote the very Evil apprehended under a Permanent Lease. My own Anticipations on this Subject, derive considerable Probability from the recorded Sentiments of an old experienced Collector, WILLIAM AUGUSTUS BROOKE, Esq; Resident at Burdwan, whose Ability, and practical Knowledge in the Revenue, render him a valuable Servant to the Company.

*Extract of a Letter from Mr, BROOKE, to the Board of Revenue, dated 20th of September, 1790.*

“ Sensible of the Importance of the Measure to the Interest of my Employers, the general Prosperity of the Country, and the Happiness of numerous Individuals, I have attended to the Formation of the Decennial Settlement, with an Anxiety I never before experienced, in making an Assessment, and with an Assiduity, which this Anxiety has stimulated to the minutest Inquiries for Information. It is a Satisfaction

tion to me, to be able confidently to assert, that I have not over-rated any Man's Estate throughout my whole District. When Government's avowed Right to so great a Proportion as nine-tenths of the Rent, or, in other Words, nine-tenths of the nett Receipts, after deducting the Cultivator's Share, be considered, it will forcibly strike, that Mistakes, here and there, in the Assessment, can only be avoided by extreme Caution and Scrutiny. . . . But, notwithstanding the Equity of my Settlement, Sales will most likely be not infrequent, in Order to liquidate the Company's Balances. They will however be occasioned by the common Contingencies of Human Life. Some will be careless and manage ill, and some will be prodigal and idly dissipate. Some will discharge private Debt instead of the Public Revenue, and some will lavish immense Sums in the Marriage of a Child, or the Celebration of a religious Festival."

Under a permanent Lease, Charges of Embankments, and Deductions for asserted Losses by Drought, or Inundations, will no more Occasion a Deficiency in the Public Revenue. The Vigilance and Preventive Caution of the Landholder, will counteract, or extenuate, as much as possible, the Effects of these Calamities, and of other Accidents to which Land is liable. Wells will be dug where necessary, and Mounds be repaired, in the most durable Manner, on the first Appearance of Decay. The Bankers will lend with Confidence, the necessary Sums, and Facility of Recovery, by Legal Process and Sale of Assets will reduce the Rate of Interest. The Zemindars and Ryots have heretofore been obliged

ged to pay an Interest from twenty-four to thirty-six per Cent. for Money borrowed to pay up their Kists or Instalments of Revenue: for the Farmers generally thought themselves insecure of Payment of any large Sums after the Crops were carried away. All the heavy Kists, therefore, were exacted while the Crops were standing, or before they could be sold. The Bankers knowing that Money must be raised, not only exacted the above enormous Interest, but oftentimes contracted for the Crop at a Price very favourable to themselves, and not being in immediate Want of Cash, could afford to keep the Grain in Store till an Opportunity might offer of disposing of it to Advantage. It appears by this Statement of incontrovertible Fact, that the Zemindars and Ryots were doubly Victims to the Renters premature Exaction: First, in being obliged to pay so great an Interest for Money borrowed; and, secondly, in being compelled to sell their Crops at a Loss, to raise *any Money at all*. When the Revenue is permanently fixed, the Kists of the Ryots may be safely reduced to Eight, and the Kists of the Zemindars to Six.

I doubt whether it may not be some Years before the Kists of the Ryots can, *with Safety*, be reduced to Six, because, if the Ryot fail, he has not, like the Zemindar, a Property to make good Payment. The latter, in such Case, could only attach personal Property, Implements of Agriculture, and Cattle for Tillage, which might often be very inadequate to the Amount. However, if the Kists of the Zemindars should be fixed at Six, any Ryot, who could give Security of a creditable Banker, or other responsible

Person, should be entitled to pay in Six Kists also. I rely on the Candour of those who have had practical Experience in the Collection of Indian Revenue, to justify me for this apparent Partiality to the Convenience of the Zemindar.

If the Ryot idly spend, and do not pay to the Zemindar, how is the Zemindar to pay to Government with Punctuality? Whatever Rates of Assessment may be settled between the Zemindar and Ryot, a *regular Pottah* should be executed, and a *Copy lodged* in the *Pergunnah Cutcherry* for Cases of necessary Reference. The Zemindars when acting as mere annual Renters, do not like to give Pottas, and, having given them, often revoke and annul them. Under the present System, Instances of this Nature will not, I think, often occur. The Possibility, however, of such Oppression should be wholly prevented.

I do not mean to assert, as some have thought proper to do, the Superiority of a despotic Mogul Sovereignty, dependant for any good on the hazardous Contingency of individual Character, over a regulated British Administration. I believe however till later Periods the Mogul Government was mild and moderate in its Demand, for the Credit and Opulence which the Zemindars formerly enjoyed are notorious.

If it be said that Moorshud Kooly Khan, and Cossim Aly Khan plundered the Country, and dispossessed the Zemindars, I reply, they did wrong, and we should do wrong to follow their Example. Ask the Sentiments of any intelligent Native of Bengal concerning these



these Princes? He will pronounce their Administration a System of Violence and Rapacity, unknown in the happier Reigns of Akbar and Aurugzebe. We should always bear in Mind our Situation as British Conquerors, separated from our Acquisitions by half the Circuit of the Globe, and consider what System Wisdom points out as best to establish, on a solid Basis, the Felicity of our Subjects, the Stability of our Power, and the Dignity of our national Character. On these Principles of Justice, Benevolence, and Policy, we may grant, adopt, reject, confirm, or modify, without slavishly embarrassing ourselves by antecedent Mogul Practice, or System, as it is generally termed, by Way of Eminence.

In Cases where this Practice does not interfere with Equity, and the general Good of the Country, it should be continued; but in Cases where Injustice to the Subject, or where Privileges of particular Descriptions of Persons, highly injurious to the general Interests of the Community, are authorised, it should be abandoned without Scruple, and a liberal Compensation made to the privileged Claimants. If it be found that we have been hard Masters, is it a Vindication to say that some of the Mogul Nabobs have been more so?

If Reformation, Mildness, and Equity, have been experienced by the Indians, under our Government, in the Degree alledged by some few, How happens it that the Records under Lord CORNWALLIS's Administration are loaded with Evidence of the Confusion, Injustice, and dreadful Effects of past Systems of Collection? How happens it that his Lordship considers  
the

the Adoption of Mr. LAW's Perpetuity Village Allotment, and the Abolition of the Saier, or internal Duties, as necessary Measures to recover the Country from the wretched Condition to which it has been reduced. Salutory Regulations, it may be said, have at different Periods been framed for the Prevention of Abuse. Have they, however, been enforced on the Farmers Revenue? DE L'OLME speaking of the *Æra* of Magna Charta, says, "From that Moment the English would have been a free People, were there not an immense Distance between the making of Laws and the observing of them." This Remark applies to many ineffectual Prohibitions of illicit Abwaub or extra Cesses, and of ruinous harrassing Chokies for collecting internal Duties in the Bengal Provinces.\*

These internal Duties were multifarious and vexatious. They obstructed Commerce, harrassed the Dealers, and perplexed the Collectors, without producing proportionate Benefit to Government. Their Simplification would have been very difficult and tedious if possible. Their late total Abolition by Lord CORNWALLIS, may therefore be regarded as a Measure pregnant with probable beneficial Consequence, by facilitating the Transfer and Circulation of every Article of internal Trade.

\* The Court of Directors, in the 65th Paragraph of their Letter to Bengal, dated the 10th of April, 1771, ordered the Abolition of the Rahdarry Duties and Saier Chelunta. Deductions were granted in Consequence. In 1786, 170 Chokies existed in the District of Nuddea alone. Further Deductions were given. Yet it is certain that prohibited Chokies were still found to exist in 1789.

The

The State can now impose Excise Taxes, which deliberative Wisdom may adapt, to the Articles on which they are levied in a suitable Manner, so that instead of checking, they may be found to stimulate Industry. The Riches of a State consist in the aggregate Riches of Individuals. When they get rich, does not Government become indirectly so too? The Land Rents must remain inviolate; but may not moderate, judicious Duties on various consumable Commodities be imposed as Wealth increases? Certainly, Yes.....And the Government, by these Means, may equitably participate, when public Necessity requires it, in the progressive Opulence of the Nation. They who reflect on the wonderful Fertility of Bengal, the Variety of its Production, the Number of its navigable Rivers, and the Industry of its Inhabitants, can scarcely preserve any Moderation in their Speculations of its probable flourishing Condition at some future Period, even in Spite of annual Drains of remitted Revenue, *if the Revival of Commerce should co-operate* with certainty in landed Property to encourage Agriculture, by affording increasing Demand for surplus Produce.

Much has been said regarding the Propriety of delaying the Measure of permanent Quit Rents, till a more thorough Knowledge of the Assets should be obtained.

I beg Leave to observe on this Question, that a Collector qualified for his Station, and really desirous of Success could not fail of acquiring in three Years of  
Scrutiny

Scrutiny and Comparifon, a fufficient Knowledge of the Portion of Revenue which ought to be allotted on each Eftate in his Province. In Anticipation of any peculiar infuperable Difficulties alledged by a Collector, preventive of fuitable Completion of the Allotment at the Time fixed, the Governor-General in Council, providently directed the Settlement of Diftricts, where fuch Difficulties might arife, to be made for *one Year only*. There may, undoubtedly, be Inequalities and Errors in the Affeffment of fome Places, but I can divine no Reafon why there fhould be more now than at any future Period, or why, the prefent fhould not be as capable as any future Collectors, of obtaining the Information required. The Bengal Government gave long previous Notice that a ten Years Settlement was to take Place, and enjoined the Collectors to neglect no Precautions to procure by every Method, fhort of actual Meafurement, the beft poffible Information neceffary. The Year in which the Settlement was actually formed, the Landholders were publicly told, that Application would be made to the Supreme Authority in England, to obtain its Permannence. The Importance of the Meafure was therefore thoroughly underftood by all the Collectors, and muft, I fhould imagine, rouze the moft torpid Faculties to Exertion.

It may be faid, that there are fome Collectors who difapprove of perpetual Leafes. I affent to the Fact; . . . But I have too high an Opinion of the Characters of thefe Gentlemen, to fuppoſe for a Moment, that they would in any Degree obſtruct or retard the Execution of the Meafure when finally reſolved on.

They

They would deliver their Sentiments with Freedom, and state their Reasons for considering the proposed Plan to be defective, and in so doing, they would commendably discharge their Duty to their Employers. But they would never abuse their Authority, by counteracting the Commands of Government, merely because such Commands happened not to accord with their Notions of Expedience.

To conclude, let me ask, Is Tranquillity to be disturbed? Is Confidence to be shaken? Is Evasion to be provoked? Is Improvement to be suspended? Surely the Inconveniences of some Errors in Assessment are not comparable to the probable Evils of reiterated Scrutiny and Valuation, the Result of which may be *as far as ever* from that nice Exactness of Allotment which some imagine to be so highly requisite.

I cannot bid adieu to the Reader without declaring that wholly unknown as I am to any of the Members of the Board of Controul, or to any of the Directors of the East India Company, my unfeigned Desire to see our Asiatic Subjects as happy and prosperous, as the Nature of our Relation to them will permit, has alone given Birth to this Publication. No Method appeared more likely to be impressivè, than to contrast the Evils and Failure of past Systems, with the probable Benefits and Success of that proposed for Adoption; and I can with sincerity affirm, that I shall consider my time to have been most usefully employ'd if any thing I have here advanced should tend in the smallest Degree to excite, confirm, or  
justify

justify any Intentions propitious to the Land-Holders in India.

Sovereigns of an immense Dominion in the East, nothing seems wanting to ensure the Duration of our Power, but an invariable System of Moderation, Justice, and public Faith. Millions of industrious Subjects implore Property and Protection, as the sole Return for Tribute and Taxation: let then future Benefits drown in eternal Oblivion the Recollection of past Misfortunes, and let the Magnanimity of the British Character be displayed for the Admiration of Asia.

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## S U P P L E M E N T.

SOME well meaning Persons, extremely Desirous of every Measure, which promises to ameliorate the Condition of the Natives living under our Government in India, may not be completely satisfied that the great Mass of Ryots, or (generally) cultivating Tenants, will reap sufficient Advantage, from the recently adopted Plan of perpetuity Village Allotment. I am very solicitous to eradicate any Doubts of this Nature, and therefore beg Leave to submit to their Consideration the following Remarks and contrasted Description of the past and future expected Situation of Ryots, In a few Particulars, I may indeed be accused of a Repetition of what I have already urged on that Subject; but the Reader will more readily perceive by this concise, compact Form of Counterview, the little Foundation there is for the above-mentioned erroneous Notion.

The Simplification of Complexity, and the future Certainty of the Revenues are undoubtedly Desiderata of great Magnitude and Attraction, but I have no reluctance in declaring, that if Protection of Ryots, and Promotion of their Prosperity were not to be expected in an *eminent Degree* from Mr. LAW's Plan, it never could, by any plausibility, allure me into an Approbation of it.

*Under the old System.*

1. The Ryots found the greatest Difficulty in quitting Spots where they were opprefs'd to cultivate Spots where they were not opprefs'd.

2. Infraction of Leases by the Farmers was common, when they saw the Crops were better than had been expected.

3. If a Farmer was punished to redress a Ryot, Pleas of diminished Credit, of Inability to collect, and of consequent Defalcation unnerved the Arm of Justice.

*Under the new System.*

1. They may quit on the Instant of bad usage.

2 The Farmers are no more. No Demand by the hereditary Proprietor on the Ryot not warranted by his Lease will be allowed.

3. If a Zemindar, or his contracting Agent, the Teekadar, be proved guilty of Oppression, the Collector orders Punishment by a proportionate Fine, and Villages will be sold to liquidate the Amount if not paid at the Time appointed. The Land Tax being fixed on each Village, Purchasers will abound, and the Revenue of Government cannot suffer by a Change of Names.



4. Extra Cesses were almost universally levied by the Farmers who were uncertain of the Renewal of their Leases, and therefore made the most of their Time.

4. If any illicit Demand be exacted, the Zemindar has *no* Excuse. Being indulged in so signal a Manner himself, the slightest Oppression on his Part, merits very great Severity of Punishment. I should even propose to oblige the Delinquent to grant a Lease to the aggrieved Ryot for a Period not less than three Years, on Terms very favourable to the latter, to be adjusted by the Collector. Thus Redress would stimulate Industry in one Party, and excite Caution in the other.

5. The Zemindars, when the Farmers thought proper to put them in Possession, were generally taxed too high. Repartition of this illicit Excess on the Ryots was their only Resource.

5. The Zemindars have now a fixed equitable Amount to pay; *so circumstanced*, why should they be more oppressive than the Proprietors of Rent-free Lands, whose Ryots seldom complain. I have known Hundreds of Rent free Ryots, all perfectly content with a *Bilmunau-fisa Division*, or half Share of

of the Crop. In the Time of Aurungzebe, when the Zemindars were rich and powerful, there is no Reason to believe they were oppressive to their Tenants, who, it is said, regarded them as their natural Lords and Protectors. Why they should be worse under the Restraints of regular Courts of Justice, enjoying fix'd Quit Rents, and the utmost personal Security, under an English Administration, it is difficult to conceive.

6. Prescription was commonly of little Force; to protect a Ryot against an extorting Farmer.

7. The best intentioned Collector, I will be bold enough to say, had not Time, under the Pressure of annual Formations of Settlement, the Charge of the Civil Court of Justice, and the Duties of

6. Ryot-Families will be allowed Prescription on a Sort of Copyhold Tenure: What can be more just?

7. Relieved from the anxious Duty of making Settlements, he can, without precipitation or Embarrassment, make the necessary Investigations into alledged Grievances, and will become the Guardian Magif-

Magistrate to afford that of the Industrious, and the Degree of Attention which Terror of the Oppressive. Justice required, to the daily and frequently intricate Complaints of Ryots.

8. Creditable Teekadars, or under Renters of Portions of Country from a great Farmer, were frequently induced by false Promises of subsequent Remission, to enter into Engagements for more than they could afford, in Order to deceive and destroy others of less Note, to accede to such imposed, exorbitant Terms. Experiencing nothing but Perfidy from the Farmers they endeavoured to indemnify themselves by Extortion from the Ryot.

8. The Zemindar knowing that Excuses for non Payment will not be heard by Government, and that his Estate depends upon his Punctuality, will be urged by Self-interest, one of the strongest and most uniform Motives of human Action, to farm his Lands on easy Terms to his Teekadars. The Courts of Justice will *now* be able to protect the Ryots who pay to the contracting Agents, just as much as if they paid to the Proprietor himself. Incapacitation to hold any Lease for ten Years in that Collectorship, will effectually deter Teekadars from Misconduct.

When a Fine is imposed on a Teekadar, the  
Principal

Principal being responsible, must pay it, and recover it in his Turn from the Teekadar, unless the latter can prove he acted by Order. This will excite great Caution in the Choice of contracting Agents of Collection.

The Owners of small Estates will, I believe, be found with little Exception to collect immediately from their Ryots.

One Province alone in Bengal, it is said, contains 20,000 small Landholders called Talookdars.

9. The Ryot was never certain under a Farmer, what he should actually, be allowed to enjoy of the Produce of his Lands.

9. It has been asserted, that, in the new Plan, no determinate Rent is settled to preserve the Ryot from exorbitant Taxation, tho' we have taken all possible Care of his Landlord, the Zemindar; the Ryot however is secure. The Zemindar and he know the Value of the Begas occupied, and execute a  
 Lease

Lease founded on that Knowledge. If the Ryot disapproves the Terms offered, he pays agreeably to customary Proportion, a Share of the Crop.

The Rates per Bega for many Articles vary, as they must in *every Country*, in different Places. Cotton Land, for Example, may pay more in one Pergunna than another, from Difference of Soil, affecting the Quality, or from Vicinity to a large trading Town. If the usual Proportions of the Crop, or particular known Pergunna Rates, are rigidly adhered to, the Ryots are content. Witness the few Complaints from Ryots in exempted Lands. The Misfortune under the late System was, that these Proportions and Rates were continually infringed by the Rapacity of temporary Adventurers.

10. The Kists or Installments were payable at Periods very unfavourable to the Ryot.

10. Mr. LAW benevolently proposed to reduce them to fix; suppose to eight. The Collector will arrange them so as to prevent, as much as possible, the Necessity of premature Venditure of Grain. The striking off four Kists, which may now be safely done, is an Amendment of the greatest Benefit to the Ryots.

It appears from the above Statement, that the Ryots could never expect, under the past System, the Advantages which will naturally follow from, or which may be safely extended to them under the present System. There is no Reason, therefore, to suppose they will be prejudiced by the Bestowal of fixed Quit Rents to the Zemindars; on the contrary, that nothing but an infamous and wholly improbable Dereliction of Duty in the Distribution of Justice, can prevent their becoming as flourishing and happy, as their Station in Life will permit. . . . I may venture even to say, as secure, tranquil, and comfortable, according to *their Notions and Habits*, as a Tenant in England. What more can be wished?

LONDON, October 15, 1792.

F I N I S.

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## G L O S S A R Y.

### A.

Aimadar....Possessor of Hereditary Land, called Aima, for which no Revenue is paid to Government.

Aumil....A Native Superintendant of a District, who collects the Revenue. A Farmer of the Revenues of a District is also frequently called Aumil.

Aumeen....An Investigator, Supervisor, Regulator, Arbitrator.

### B.

Bega....Mr. Holwell says the Bengal Bega is  $126\frac{1}{2}$  Feet in Length, which multiplied into itself, gives 16002 square Feet. An Acre contains 42560 square Feet. Therefore a Bega is to an Acre, as 367 to 1000, or as 11 to 30 the nearest.

The Bega of Bahar is larger than the Bengal Bega. A Bega measured in one of the Districts of that Province produced in Length 166 Feet 8 Inches.

Bund

Bund....A Bank or Dam, to prevent the Influx or Efflux of Waters,

C.

Caboolyat....An Engagement. The Counter-part of a Pottah or Lease.

D.

Dewaun....Native Collector General of a Province, and Judge in Civil Matters.

Dewanny....Office of a Dewaun.

Durbar....The Court of a Prince, or great Man.

H.

Huftoobood....Lit: "Is and was." Means present actual State of the Rents compared with former Years.

Hircarrah....Messenger. Person employed to execute a Summons.

I. and J.

Izardar, properly Ijarahdar....A Person who farms a District or Estate.

Jagueerdar....Possessor of an Estate generally only for Life, the Imperial Revenues of which are assigned to the Grantee.

Jumma



Jumma....Amount Assessment.

Jummabundy....Rental.

K.

Kist....Amount Revenue to be paid at a certain fixed Time,

Kistbundy....Account of the monthly Instalments of Revenue.

Khalfa....Exchequer.

M.

Malikana....An Allowance made to Zemindars, when excluded from the Management of their Estates, being Ten per Cent on the Jumma.

Moshaira....An Allowance also made to excluded Zemindars,

Malguzarry....The public Revenue : also the payment of it.

Muttafuddy....An Accountant. Officer of Government.

Maha Raja....The Paramount Raja, or Prince.

Maund....A Weight from 72 to 80lb.

Mokerrery....Fixed. A certain immutable Tenure.

N. Naib

N.

Naib Subahdar....Acting Viceroy Deputy of the Nabob.

Nuzzerauti Fees....Are paid to the Persons who view and estimate the Value of the Crops :  
N. B. The Expences of appraising are fix'd at 5 Parts in 40, which deducted leave  $17\frac{1}{2}$ , the equal Share of Government and the Ryot. But Government undertaking all appraising Expences on Conditions of having the 5 parts added to it's Share of  $17\frac{1}{2}$  actually collects  $22\frac{1}{2}$ . Therefore, nothing further ought to be paid by the Ryots. The Aumeens however always make them pay Rufoom or Fees, which is a cruel Hardship.

U.

Pergunna....Largest Subdivision of a Sircar or County. Major Rennel, to whom the Public is so much indebted for his valuable Labours considers it to answer in some Degree to our Hundred. Pergunnas however are generally larger; some of them contain 1700 Villages.

Pottah....Lease..

S.

Shroff....Changer. Banker.

T.

Teekadar.....An Under Renter.

U.

Ultumgadar....Possessor of an Ultumga or Estate, the Financial Regalities and Revenues of which are hereditarily assigned over to the Grantee.